

COMPANY REPORTS.

MERCANTILE BANK OF INDIA, LIMITED.

The twenty-fourth annual report of the Board of Directors to the shareholders for the year ending 31st December, 1916, states:—

The net profits for the year, after providing for bad and doubtful debts, and including £31,302 6s. 6d. brought forward from last account, amount to £164,078 11s. 4d. From this sum has to be deducted £23,216, being the Interim Dividend of 5 per cent., less Income-tax, on the "A" and "B" Shares paid for the half-year ending 30th June, 1916. The Directors have added £50,000 to the Reserve Fund (raising it to £300,000), £5,000 to the Officers' Pension Fund, and written £10,000 off Freehold Banking Premises. They now recommend a further Dividend on the "A" and "B" Shares of 1 per cent., less Income-tax, for the second half of the year (making 12 per cent. for the year), leaving a balance of £22,176 11s. 4d. to be carried forward.

A Branch of the Bank has been opened in Mauritius by the absorption of the Bank of Mauritius, Limited.

SANDYCROFT RUBBER.

The twelfth report of the directors to the shareholders in the Sandycroft Rubber Co. states that the net profit for the 12 months ended on January 31st last, after making due provision for depreciation, amounted to \$134,098.32, from which have to be deducted two interim dividends absorbing \$45,000 paid previous to that date and a third absorbing a further \$27,000 paid on February 26th, 1917. The directors recommend:—That a final dividend of 10 per cent. be declared, making 30 per cent. for the year and absorbing \$39,000, that \$10,000 be placed to investment reserve account, that \$1,716.23 be allocated to employees' bonus fund, that the balance of \$14,382.09 be carried forward to next account.

The output of dry rubber for the year amounted to 245,087 lbs. (sale weights) against 193,070 lbs. in the previous year. The output for the financial year 1917-18 is estimated at 275,000 lbs.

The increase of the all-in cost from 11'80d. to 12'11d. is largely due to all appreciable expenditures having been charged to revenue this year against 75 per cent. last year.

PEAK TRAMWAYS CO., LTD.

The report of the Directors for the year ending 30th April, 1917, for presentation to the shareholders at the ordinary annual general meeting of the Company, to be held next Saturday, states:—

The net profit, after the twelve months remuneration and directors' fees and general managers' remuneration and providing for loss on sale of silver and silver coins, amounts to £22,032.05

which has to be added the balance brought forward from last account £1,508.82

Making available for appropriation £23,540.87

The Directors recommend that a dividend at the rate of 7 per cent. per annum be paid to shareholders, absorbing £1,648,000, and that the balance of £21,892.87 be carried to a new profit and loss account.

Directors.—During the year Hon. Mr. David Landale resigned on leaving the Colony, and his place was filled by Hon. Mr. C. E. Anton. In accordance with Rule 73 of the Company's Articles of Association, Dr. J. W. Noble, Mr. J. Scott Harston, Mr. C. S. Gubbay, Hon. Sir C. P. Chatter, C.M.G., and Hon. Mr. C. E. Anton retired, but, being eligible, offer themselves for re-election.

PROFIT AND LOSS ACCOUNT.

To loss on subsidiary and silver coins	193.76
To costs and stores	17,458.68
To charges	4,601.49
To maintenance and repairs	6,267.29
To rates, crown rent and fire insurance	1,003.42
To salaries and wages	24,360.39
To office rent and clerks' salaries	9,000.00
To remuneration to directors	2,500.00
To remuneration to general managers 5 per cent. on gross earnings	4,728.73
To war charities	2,500.00
To balance as per balance sheet 22,032.06	
	\$92,545.84

By traffic receipts on	\$8,119.76
By rents	479.00
By interest receivable	\$5,995.80
By loss interest payable	2,029.92
	3,955.58
By transfer fees	11.50
	\$92,545.84

BALANCE SHEET.	
LIABILITIES.	
Authorised capital £750,000 divided into 75,000 shares of £10 each	
Issued capital 25,000 shares fully paid up	\$250,000.00
Issued capital 50,000 shares \$1 paid up	50,000.00
Reserve fund as per last account	80,000.00
Since added	5,000
Mortgage R. B. lot 80	65,000.00
Unexpired season tickets	29,000.00
Unclaimed dividends	3,616.83
Sundry creditors	2,718.00
Profit and loss account from last year	\$1,508.82
Profit and loss account for the year	22,032.06
	\$3,541.93
	\$432,704.43

(Continued at foot of next column.)

SOCIETY OF ST. GEORGE, HONGKONG.

RECOMMENDED RULES TO BE SUBMITTED TO-DAY.

A meeting of the members of the St. George's Day Celebration Committee will meet this (Monday) afternoon at 5.15 o'clock at Messrs. Jardine, Matheson & Co. Board room for the purpose of receiving the Hon. Treasurer's report and to consider the formation of a St. George's Society in Hongkong.

In connection with the latter proposal recommended rules and regulations have been drawn up by the Hon. Mr. E. H. Sharp and Mr. H. W. Looker.

These rules provide, *inter alia*, that the name of the Society shall be the Society of St. George, Hongkong. The objects of the Society shall be:—

(a) the relief and assistance of distressed and deserving Englishmen and their families; in such manner as the Committee may think fit and the funds of the Society may allow;

(b) the celebration of St. George's Day and of other occasions of national interest, in such manner as may be thought fit;

(c) the cementing of the ties and interests of Englishmen in the Far East.

The Society shall consist of:—

(a) the Englishmen present at the founders' meeting held on the day of January 1917;

(b) all other Englishmen duly proposed and seconded subsequently to such meeting, and approved by the Committee.

Each member shall pay an entrance fee of five dollars, and a yearly subscription of two dollars payable on the first day of January in each year.

Any member making a donation of fifty dollars to the funds of the Society shall become a Life Member. He shall be exempt from the yearly subscription, but shall pay the entrance fee.

The Committee may invite Englishmen who are not members of the Society to subscribe towards the expenses of any celebration. The Committee may also invite any Englishman to assist in any celebration.

The funds of the Society shall not be used for the purposes of any celebration. The surplus proceeds of any celebration shall be added to the funds of the Society, and any deficit shall be defrayed by private subscription or by such other means as the Committee think fit.

The Committee shall investigate all cases of distress brought to their notice, and may grant such relief or assistance out of the funds of the Society as they think fit.

If any member shall in the opinion of the Committee conduct himself in a manner which is unbecoming as a member of the Society, or prejudicial to the interests and objects of the Society, or the prestige of Englishmen in the Far East, the Committee shall have power to cause his name to be deleted from the roll of the Society, and he shall thereupon cease to be a member.

THE CHARTERED BANK.

The report of the Chartered Bank of India, Australia and China states that the accounts show a net profit, after providing for all bad and doubtful debts, of £11,405, inclusive of £190,205 brought forward. The interim dividend, at the rate of 14 per cent. per annum, paid in September last, absorbed £24,000. The amount now available, is, therefore, £227,465, and the directors propose to pay a final dividend at the rate of 14 per cent. per annum, together with a bonus of 12s. per share, making 17 per cent. per annum for the whole year, free of income tax; to add £100,000 to the reserve fund, which will then stand at £1,000,000; to add £20,000 to the officers' superannuation fund; to write off premises account £20,000, and to carry forward £157,465. The dividend is the same as last year.

Assets.

Permanent way and concession old line as per last account	200,000.00
New line extension account	\$28,930.29
New line as per last account	2,900.00
Stations, crown leases, holds and buildings as per last account	\$3,846.61
May Road station since added	1,201.85
Rolling stock	37,048.46
Office furniture	25,058.00
Coals and stores on hand	1,665.00
Sundry debtors	11,591.19
Shares in public companies (at cost)	71,564.25
Cash in H. & S. Bank \$48,946.09	
Cash and C'dore orders in hand	4,427.06
	\$3,273.15
	\$432,704.43

Liabilities.

C. E. ANTON, J. D. HUMPHREYS & SON, General Managers.	
We report that we have examined the above balance sheet with the books, vouchers and securities and obtained all the information and explanations required by us. In our opinion such balance sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs at 30th April, 1917, according to the best of our information and the explanations given us and as shown by the books of the Company.	
C. BERNARD BROWN, A. R. LOWE, Chartered Accountants, Auditors.	
Hongkong, 17th May, 1917.	

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SCOTT STILL CHAMPION.

INTERESTING ANGLO-AMERICAN BOXING.

SENSATIONAL CONTEST.

Corporal Scott, R.E. will leave Hongkong in a few days' time with an unbeaten heavy-weight record for the Colony, and at an interval in Saturday night's boxing, the Colony, in his departure, will lose one of the cleanest fighters and the best of sportsmen we have been privileged to see. Gunner Craig, of the U.S. Navy, who challenged Scott, gave everyone, including the American spectators—a severe fight in the first round, but after this there was only one boxer in it. As usual, the big contest was the last item on the programme, and there were enthusiastic scenes when first Scott and then his challenger entered the ring.

Everyone was impressed with the muscular development of Craig, and then they admired the more lithe and supple build of Scott. Mr. Geddes had charge of the fight.

So soon as the men had gripped gloves, Craig rushed dangerously at Scott, and a boxing position, and with his gloves heavily about the body, and the Americans commenced to cheer. After about a minute of this Scott managed to free himself from the dangerous position, and just before the gong sounded, landed twice on Craig's face. This was easily Craig's round.

The early success of the American came as a great surprise, and when Scott came up for the second round it was noticed that his nose was bleeding. But no one expected what happened immediately afterwards. Scott became exceedingly aggressive and floored Craig with a heavy blow to the head and another on the body.

Craig came up at three, only to be again punched heavily on head and body. The American's guard drooped badly, and when the gong sounded he was a beaten man and reeled towards his corner in a very deuced condition, and with blood coming from his nose. This was quite a sensation after a sensational opening round.

In the first two seconds of the third round, Scott again landed heavily with a volley of blows, and again Craig went down, to come up at eight. This well gave the American a certain amount of new life and he rushed at Scott, swinging his big arms dangerously. However, Craig failed to find the R.E.'s head, and ran full tilt into a straight left and right hook, and went down heavily. Just when the gong sounded the count seemed to have been taken and Scott, Pitt, one of the timekeepers, declared that Craig was out. Craig immediately protested, and after a consultation, it was announced that Scott wished to go on. This announcement was greeted with much cheering, and one could not help admiring Craig's pluck.

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THE WAR.

NAVAL BATTLE IN ADRIATIC SEA.

BRITISH TROOPSHIP TORPEDOED.

RUSSIA REPUDIATES SEPARATE PEACE.

COMPULSION IN CANADA.

Franco-Belgian Front.

EARLIER CABLES.

(THROUGH REUTER'S AGENCY.)

BRITISH FRONT.

LONDON, May 18th.

Field-Marshal Sir Douglas Haig reports:—The hostile artillery was more active at Gavrelle and Lens.

Our artillery successfully engaged the German troops on the Arras-Cambrai road and to the north-east of Fresnoy.

LONDON, May 18th.

Field-Marshal Sir Douglas Haig reports:—We successfully carried out a raid last night to the north-east of Gouzeaucourt and took some prisoners.

We repulsed hostile raids to the east of Loos, north-east of Armentieres and east of Ypres.

LATER.

Field-Marshal Sir Douglas Haig reports:—Hostile artillery were active on the Scarpe and north-eastward of Epheby.

Two German aeroplanes were brought down. Five of our machines are missing. Two hostile balloons were destroyed.

GERMAN ATTACKS REPULSED BY FRENCH

PARIS, May 18th.

A communiqué reports:—Last night, after a violent bombardment, the Germans attacked to the north-west of Braye, from the Chevrigny Ridge to the Oise Canal.

Our batteries and machine-gun fire broke up the assaulting waves, which were only able to gain a foothold in our advanced elements to the west of the attacking front.

Naval Activities.

LATEST CABLES.

(THROUGH REUTER'S AGENCY.)

BRITISH TROOPSHIP TORPEDOED.

LONDON, May 18th.

The Press Bureau reports that the British troopship *Cameronia* was torpedoed in the Eastern Mediterranean on May 15th. There are missing: One Military officer and 128 other ranks, two ship's officers and nine of the crew.

DISASTER DESCRIBED.

LATER.

The survivors of the *Cameronia* state the vessel was torpedoed in the afternoon in a calm sea. The submarine was not visible. The explosion, which was severe, killed and injured many of the crew and soldiers. The latter were Anglo-Scottish and Irish, but mostly Midlanders.

There was no panic, the men soon taking their stations, and the boats were smartly launched. The first boat was smashed. There were casualties. The ship sank in half an hour, yet numerous troops boarded a destroyer and lifeboats with comparatively small loss. The destroyers came alongside just like a train drawing up at a station and the troops were ordered to jump aboard and stop when told. Thus overloading was prevented. The Chief Officer perished through diving in an attempt to rescue a soldier who fell between the ships.

Captain Bone, the author of "The Brassbounder" was the last to leave, jumping from the bridge to the wireless of the destroyer and then sliding to the deck.

FRENCH DESTROYER SUNK.

PARIS, May 18th.

The destroyer *Bontefeu* was mined and sunk.

A few lives were lost.

MASTERING THE SUBMARINES

LONDON, May 20th.

Mr. Kennedy-Jones, M.P., Director General of the Food Economy Department, speaking at Edinburgh, stated that we were beginning to master the submarines, thanks to the new methods which hitherto have been successful.

EARLIER CABLES.

NAVAL ENGAGEMENT IN ADRIATIC SEA.

ENEMY WARSHIPS DAMAGED.

LONDON, May 18th.

The Admiralty announces that early on Tuesday an Austrian light cruiser and destroyers raided the Allied drifter line in the Adriatic and sank 14 British drifters from which the Austrians claim to have captured 72 prisoners.

The British warships *Dartmouth* and *Bristol*, with French and Italian destroyers co-operating, chased off the enemy.

The chase continued with the enemy under continuous fire. When near Cattaro, enemy battleships were seen to be approaching and we drew off.

Italian airmen attacked the warships outside Cattaro, and assert that a cruiser was set heavily on fire and was towed towards Cattaro in a sinking condition.

The British Admiral reports another to have been badly damaged, and adds that a submarine torpedoed the *Dartmouth*, which has returned to port with three of the crew killed, five missing (believed dead), and seven wounded. There were no other casualties.

Italian Front.

EARLIER CABLES.

(THROUGH REUTER'S AGENCY.)

ITALIAN OFFENSIVE.

ROME, May 18th.

An official communiqué states:—We are fortifying the positions captured to the east of Gorizia. The enemy attempted surprise attacks last night against the bridgeheads at Brodres, Vodice and Grazigna.

There were renewed attacks this morning which our artillery and counter-attacks broke up.

Our prisoners now total 6,432, including 143 officers.

One of our airships, last night, bombed encampments to the east of Gorizia.

The Balkans.

EARLIER CABLES.

(THROUGH REUTER'S AGENCY.)

MACEDONIAN FRONT.

HEAVY ENEMY COUNTER-ATTACK ON BRITISH FAILS.

LONDON, May 18th.

A British official despatch from Salonika states:—We drove back a heavy enemy counter-attack on our new positions on the Struma front.

The Naval air service successfully bombed an aerodrome and camp at Drama.

General.

LATEST CABLES.

(THROUGH REUTER'S AGENCY.)

HIS MAJESTY'S SYMPATHY WITH SARAWAK.

LONDON, May 18th.

His Majesty the King has despatched a message to the President of the Sarawak Government Advisory Council in England expressing Their Majesties' deep sympathy in the sad news of the death of the Rajah of Sarawak, "whom I valued highly both as a loyal subject of my own and as the ruler of a friendly State."

NATIONAL REGISTRATION IN AMERICA.

WASHINGTON, May 18th.

President Wilson has issued a Proclamation announcing that National Registration will be taken on June 5th.

It says:—"The Power against which we are arrayed has sought to impose its will upon the world by force. To this end it has increased its armaments until it has changed the face of the war. In the sense in which we have been wont to think of armies, there are no armies in this struggle: there are entire nations armed, but the men remaining to till the soil and man factories are no less a part of the army in France than the men beneath the battle-flag. It must be so with us. It is not an army we must train and shape for war; it is the nation. To this end our people must exhibit one compact front against the common foe; but this cannot be done if each man pursues his own private purpose. All must pursue one purpose. The nation needs all men, but it needs each man not in the field which will best serve the common good. Thus though the sharpshooter might be pleased to operate a trip-hammer in forging great guns and the expert machinist might desire to march with the flag, the nation is being served only when the sharpshooter marches and the machinist remains at his levers. The whole nation must be a team in which each man must play his part. It is, therefore, most fitting that to this end Congress has provided that the nation shall be classified for service to place men in that position which shall best serve the common good. The significance of this cannot be overestimated; it is a new thing in history, and a landmark in our progress."

EARLIER CABLES.

ROOSEVELT VOLUNTEERS.

In refusing to send the Roosevelt Volunteers to France, the President said: "To do so would seriously interfere with the carrying out of our chief and most important purpose, namely, the prompt creation and the early use of an effective army."

The President added that it would be agreeable to him to pay the compliment alike to the Allies and Col. Roosevelt by sending the latter. He admits that such a step would have the finest effect politically and make a profound impression, "but this is no time or occasion for compliments not calculated to contribute to the successful progress of the war. The business now on hand is not dramatic; it is practical and is characterised by scientific definiteness and precision, and I shall act with due regard to this at every step. Every particular of business is under expert advice on both sides of the water."

RUSSIA REJECTS SEPARATE PEACE IDEA.

PETROGRAD, May 18th.

The reconstituted Provisional Government has issued a proclamation declaring it will be guided by the spirit of liberty, equality and fraternity. It rejects the idea of a separate peace, but aims at a general peace without annexations and indemnities based upon the rights of nations to decide their own affairs. It is convinced the defeat of Russia and her allies will not only be a calamity, but will postpone world-wide peace. It firmly believes that the Russian army will not suffer the Germans to destroy the Western Allies, and then throw themselves on Russia.

ENGINEERS' STRIKE SETTLED.

LONDON, May 18th.

The engineers' strike has been settled.

LATER.

The leaders at Sheffield, Liverpool, Coventry and Manchester were charged at Bow Street with impeding the supply of munitions.

They were remanded.

SELECTIVE COMPULSORY SERVICE IN CANADA.

OTTAWA, May 18th.

In the House of Commons, Sir R. L. Borden announced immediate selective compulsory service for the purpose of raising men.

PRESSURE FOR COMPULSION.

OTTAWA, May 18th.

Sir R. Borden's announcement has not surprised the country, because the demand for some form of compulsion voiced by the military, trade, municipal and other representative bodies has been insistent lately in most parts of Canada. The Premier laid stress upon the necessity for reinforcing Canadian Divisions if Canada's splendid effort is to be maintained. It was apparent that the voluntary system would not yield the substantial results hoped for. He believed the time had come when the authority of the State should be invoked to provide the necessary reinforcements to sustain the gallant men who had held the lines for months. "Was there not a call from those who had fallen in France and Belgium, who had died that Canada might live? That sacrifice would not be in vain."

Sir R. L. Borden proceeded:—I have considered the matter and recognise that the responsibility is serious, but I don't shrink from it. Therefore, it is my duty to announce that the Government will make early proposals to provide by compulsory military service enlistment on a selective basis of such reinforcements as may be necessary to maintain Canada's Army in the field as one of the finest fighting units in the Empire. The number of men required would not be less than 50,000, probably 100,000. I hope when proposals are submitted all members will receive them with a sense of the greatness of the issue involved by the war, with a deep realisation of the sacrifices we have already made, the purposes for which they have been made, and with a firm determination on our part to do our duty in the great struggle to the very end, whatever that may be.

OPPOSITION FAVOUR SCHEME.

Sir Wilfrid Laurier followed. He pledged the support of the Opposition to do its duty in such a way as to ensure that the best methods would be adopted to secure that victory for which all are longing, and which they hoped would certainly come early or late, and the Government's policy when submitted would be considered in that spirit.

MR. KIPLING'S VISIT TO ITALIAN FRONTS.

LONDON, May 18th.

Mr. Rudyard Kipling has returned from a visit to the Italian Fronts, the Carso, Isonzo, and Trentino. The famous author has given some impressions to Reuter's Agency. Mr. Kipling is full of enthusiasm for the Italian army and what it is doing. He is equally confident of their ability to conquer. He spoke with the keenest admiration of the mechanics, and of the Italian transportation in face of the almost unbelievable problem of warfare among the mountains and in the snow. "Italy has given battle in the third dimension. She has lifted her heaviest artillery to the highest peaks."

STAFF OFFICER'S GRAPHIC DESCRIPTION.

In this connection graphic particulars are gathered by Reuter's Agency from a Staff Officer who has just returned from Italy. The Staff Officer says that hundreds of guns are in position where one would think it impossible to place one in position. He has seen the heaviest artillery in caverns dug out of the solid rock, at a height of 5,000 feet above the sea level, and he has heard of some working at 10,000 feet elevation. The familiar signs of war are absent. There are no flat stretches of land and no sandbagged trenches; nothing but the mountains with wonderful trenches which are lined with concrete and steel of metal. One has the impression that Italy is building fortifications for war for the next century, but simultaneously she is keeping her eye on the mountain in front intending to capture it one day.

Continuing, the Staff Officer states that what is more astonishing than the guns firing from mountain top to mountain top is the fact that the guns are got there at all. Up the mountain slopes there are terrifying zigzag roads. You look right down a precipice, and at the corners there is nothing to prevent you flying into space. While speed must be kept up to keep the engines going, up these roads come lorries, guns and all the traffic of war.

The Staff Officer speaks most enthusiastically of the smartness of the soldiers and the completeness of the preparations for the offensive. Italy before the war was not as prepared as England, but now she is manufacturing all her own guns, ammunition and stores in a way that is absolutely extraordinary.

EARLIER CABLES.

THE RUSSIAN ARMY.

ORDER BY THE NEW WAR MINISTER.

PETROGRAD, May 18th.

M. Ketensky, the new Minister of War, has issued an Order to the Armies as follows:—

"The country is endangered. Every one must do his share in defending it. No requests of resignation of high command, in a desire to escape responsibility at this grave time, will be entertained by me. Deserters are enjoined to return to the army and the fleet at the date prescribed, namely, May 25th. All disobeying will be severely punished."

The Generals commanding the armies have returned to the front after conferring with the Government and Executives of the Duma and the Workmen's and Soldiers' Delegates.

PETROGRAD, May 18th.

A deputation from the Black Sea Fleet to the Soldiers' Congress declared that the Black Sea Fleet crews would never agree to a separate peace.

A CONGRESS OF PEASANTS.

A STEADYING ELEMENT.

PETROGRAD, May 18th.

A congress of peasants has opened, and it is believed, will be a steadying element on the town workers.

THE RUSSIAN CABINET.

PETROGRAD, May 18th.

The Socialists joined the Cabinet on the condition that M. Milukoff (Foreign Minister) resigned.

GERMANY'S FEAR OF TRADE WAR.

"DISAGREEABLE FACTS"

LONDON, May 18th.

The *Reinisch Westfaelische Zeitung*, commenting on the proposed British Imperial Customs Union, says:—"This will be intensified a thousandfold if America joins in the War with a view to defeating German supremacy in trade and establishing an Anglo-Saxon world domination."

The article concludes by stating:—"We have, shortly, to face the most disagreeable facts: We can only gradually repair our pre-war position in the world's market, but the conditions of our peace offers are our first opportunity—unless, however, we succeed in extorting from England absolutely unrestricted and most-favoured nation treatment throughout the British Empire. We see our hands forcibly tied in other directions by those who take their political and commercial cue from her. Our foreign trade will vitally lag behind that of the Powers who are now preparing, by drawing closer the bonds uniting them, to conquer us in the coming trade war."

THE IRISH PROPOSALS.

UNIONIST OPPOSITION TO PARTIAL HOME RULE.

LONDON, May 18th.

Viscount Middleton, on behalf of the Unionists of the west and south of Ireland, has written to Mr. Lloyd George rejecting the proposal of an immediate partial Home Rule, because it would strengthen the Sinn Féin movement, which "has gained immensely in strength since the eastern rebellion," but he is prepared to submit the Convention proposal to the Irish Unionist Alliance.

BRAZIL EXPECTED TO REVOKE NEUTRALITY DECREE.

RIO DE JANEIRO, May 18th.

It is expected that the decree proclaiming Brazil's neutrality in the German-American war will shortly be revoked.

GERMAN INTRIGUE IN AFGHANISTAN.

TASKENT, May 18th.

German agents are again busy in Afghanistan, inciting the invasion of Turkistan, where it is declared the Russian garrison is weak and the Mohammedan population rebellious.

OBITUARY.

LONDON, May 18th.

The death is announced of Sir Alexander Binnie, the well-known engineer. [Sir Alexander Binnie was Chief Engineer of the London County Council, 1890-1901. Among the big works he constructed in the course of his career were the Nagapore Water Works, Blackwall Tunnel, Bradford Water Works, and Barking Road Bridge.]

[Telegrams received on Saturday and on Sunday morning and published in an Extra on Sunday, will be found on Page 6.]

HONGKONG AND THE WAR.

AN INCREASE OF 7 PER CENT. IN RATES.

The *Gazette* contains the following Bill, which it is proposed to introduce at the next meeting of the Legislative Council:—

An Ordinance to provide for a temporary increase in the rates for the special purpose of increasing the contributions of the Colony to His Majesty's Government towards the expenses of the present war.

Be it enacted by the Governor of Hongkong, with the advice and consent of the Legislative Council thereof, as follows:—

1.—This Ordinance may be cited as the Rating (Special War Rate) Ordinance, 1917, and shall be read and construed as one with the Rating Ordinance, 1901, hereinafter called the principal Ordinance, and with the Rating Amendment Ordinance, 1917.

2.—In addition to the rates payable under the principal Ordinance, there shall be payable on the current valuation of every tenement in the places specified in the schedule hereto a special war rate of seven per centum per annum.

3.—(1.) The said special war rate shall begin to be payable from the 1st July, 1917, and shall remain payable until the end of the quarter during which the present war shall have come to an end.

(2.) If any question arise as to the date on which the present war shall have come to an end and the decision of the Governor in Council as to such date shall be final.

(3.) The said special war rate shall be recoverable by the Treasurer at any time after it has become due, whether the present war shall have come to an end or not.

4.—Notwithstanding anything contained in section 33 of the principal Ordinance, the said special war rate shall, as between the owner and the occupier of any tenement, be borne by the occupier, whether there be any agreement in existence at the commencement of this Ordinance or not under which the owner of any tenement is, as between him and the occupier, liable for rates generally.

5.—Notwithstanding anything contained in the principal Ordinance, if any question arise as to whether any tenement is included in a place specified in the schedule hereto, the decision of the Governor in Council shall be final.

6.—It shall be lawful for the Governor in Council to alter the schedule hereto by the addition thereto or removal therefrom of any places, and upon such alteration to fix the date upon which the special war rate shall begin to be payable, or, as to the case may be, shall cease to be payable, in respect of the tenements affected.

7.—The revenue collected by means of the said special war rate shall be placed at the disposal of His Majesty's Government for the prosecution of the present war.

8.—The revenue collected by means of the said special war rate shall be deducted from the Colonial Revenues before the calculation of the same payable to His Majesty's Government under the Defence Contribution Ordinance, 1901.

Places in which the special war rate will be payable:—City of Victoria, Hill District, Wongsheung Road, Broadwood Road, Sai Wan Ho, Shaukiwan East, Shaukiwan West, Shaukiwan Road, Tung Lo Wan, Whitfield, North Point, Causeway Bay, San Tsan, Tai Hang, Aberdeen, Wongsheung, Quarry Bay, Appicau, Deep Water Bay, Fui In, Pak Shui Wan, Pokfulam, Tsat Tsui Mui, Kowloon Point, Yau-mat, Hungnam, Mongkok, Kowloon City Road, Hok On, Tai-kotsui, Fui Tsun Heung, Tokwanan, Matawei, Homuntin, Matau-kok, Mauchung, Mongkok and New Kowloon.

The object of this Bill is to impose a special war rate of 7 per cent., in addition to the ordinary rates, for the purpose of providing an additional contribution to be paid by the Colony to His Majesty's Government towards the expenses of the war. The whole of the revenue collected by means of this rate will be so paid. The outlying villages are excluded from the scheme.

CRAIGENGOWER CRICKET CLUB.

NEW PAVILION OPENED.

The opening of the new club-house in connection with the Craigengower Cricket Club took place on Saturday, when ideal weather prevailed for the occasion, which followed. The Club has such a well-appointed club-house as it now possesses is due to Mr. Mody, the president, who made himself responsible for the reconstruction of the old pavilion. Now several improvements have been made, and what the members appreciate as much as anything are the well-fitted bath-rooms, while the verandah has been enlarged. The whole place is appropriately fitted out, and needless to say, the members of the Club speak in terms of the generosity of Mr. Mody in carrying out these improvements.

Mr. Mody performed the opening ceremony, being handed a silver key with streamers of the Club colours for this purpose. In asking him to do so, Mr. Bana, secretary, referred to the beginning of the Club when all they could boast of was a screen. As time went on and the financial position improved permission was obtained to erect a matchless building. He expressed the thanks of the Club to Mr. Mody for his kindness in having the place reconstructed.

In declaring the Craigengower Club had always been a good all-round sports club. He hoped all the members would enjoy coming to the new building.

During the afternoon the following prizes were presented: Best batting average, G. G. Southerton. Best bowling average, G. A. Goodall. Best batting average, R. Paddon. Tennis, Scratch Singles, A. Raminah; 2, R. G. Southerton.

INTELLIGENT RED-CROSS DOGS.

THEIR TRAINING AND WORK.

The "dogs of war" in these days are not ferocious, but helpful. It is estimated by Ellwood Hendrick, writing in the *Red Cross Magazine*, that the various combatants now have in training some ten thousand dogs doing Red-Cross work. Prior to the war the number could not have been written with any figures. Many breeds are used, but the best physical type seems to be of medium size, strong, grey or black, kind, and of good eyesight. The dog is said to be desirable; so are sheep-dogs, retrievers, pointers, large Airedales, and many "out-and-out curs." Character and training outweigh ancestry every time, just as they do on the human side of the war. Says Mr. Hendrick:—

ENEMY OR FRIEND.

"These army, or Red-Cross, or sanitary dogs, as the Germans call them, are first trained to distinguish between the uniform of their country and that of enemies. Then the dog must learn the importance of a wounded man as being his principal business in life. News of the wounded must also be brought to his master. He must not bark, because the enemy always shoots. There are various ways in which the dog tells his master of his discovery. One method is, if no wounded have been discovered, to trot back to the kennel, whereas if he has found a wounded man he urges the master to follow.

"United States Consul Talbot J. Albert, of Brunswick, tells of a method in use in the German Army in which the dogs have a short strap buckled to their collars, and they are trained, when they find a wounded man in hunting over the battlefield at night, to grasp the straps in their mouths and so return, thus signifying that there is a man in uniform lying out there. This invention was necessary to overcome the evil that became evident among dogs taught to retrieve; that is, to bring back some piece of clothing belonging to the wounded man—his cap, glove, or something from the neighbourhood, such as a piece of cord, a stone, or a bunch of grass. The trouble with the method was that the dogs, in their abundant zeal, never returned without something from the injured man, and usually they took that which first struck their eyes. This was most often a bandage which the dog would tear off. If taught to bring back a cap and the soldier had none, the dog would very likely seize him by the hair.

TO ASSIST THE WOUNDED.

"Dogs are never trained to scent out the dead. Their business is to assist the wounded. Each one carries a first-aid package strapped about its back or neck, and knows that when a wounded man is found he may take the package. "They are trained to carry letters from post to post and they learn to distinguish the various posts by name. They are also of aid to soldiers on the watch. A French officer tells of one night while on watch as a private in one of the front trenches, when every dog became suddenly uneasy, continually growling and very excited. This was enough for the soldiers; they knew their army dogs and believed in them; so they took them to the main entrance for support. Fully twenty-five minutes after the reinforcements arrived, a German attack was made from the trenches opposite, which was turned back because of the superior numbers that answered the telephone call. The distance of the German trenches, opposite those of the French is not given, but that does not stand in the way of a very interesting question: By what sense did these dogs know of the approaching attack?

IN BELGIUM AND RUSSIA.

"In the Belgian Army dogs have largely displaced horses for rushing machine-guns from one location to another, according to a correspondent of the *Boston Post*. Officers claim that under fire they are more dependable than horses and may be relied upon to keep the gun out of the hands of the enemy even though the entire escort be killed. And they can be kept in trenches safe from hostile bullets, which is impossible with larger animals. "In Russia dogs have been used to carry ammunition to the firing-lines, and by the quickness of their work, which was formerly done by crawling and creeping men, have kept the soldiers well supplied from the ammunition-wagons which are always likely to be far in the rear of advancing files.

CANINE HEROES.

"There are canine sentries on duty on both sides in the great war, and dogs have been despatched. Marquis, a French dog, fell dead from a bullet wound almost at the feet of a group of French soldiers, to whom he bore a message across a shell-raked stretch of country. But the message was delivered. And there are Stop, of the Fifteenth Army Corps, the saviour of many wounded, and Flora, of the Twelfth Alpine Chasseurs—marvellous dogs of war with reputations for distinguished service. There are many Stoops and Floras actively engaged in humanitarian service, and it is quite unfair for me to single out individual animals—conference of dogs of war would doubtless decide—except as a means of giving typical stories of what are every-day exhibitions of intelligence, devotion, and self-sacrifice on the part of dogs of numerous breeds in the vast zone of battle.

The people in the warring countries are called on for many and varied contributions. The French Department has on record communication from the father of a family which poignantly illustrated this, for he wrote: 'I already have three sons and a son-in-law with the colours; now I give up my dog, and *Vive la France!*'

MORE WISDOM ABOUT DOGS.

"Other stories of the heroism of dogs are likely to come to us when the war is over, and from them we may gain more wisdom about dogs. We are likely to become informed about—but whether we learn it or not rests with us—that a chance for education and training is important for a dog if it is to lead a useful life, and that in the economy of a better order of things there is a great deal of work for dogs to do.

"In dealing with dogs we should be philosophical and understand that misplacement is a cause of disorder; that (Continued at foot of next column.)

THE NEW RUSSIA AND THE ARMY.

SEDITION FAST VANISHING.

The impressions of my visit to Riga justify the hope of the maintenance of the discipline and efficiency of the Russian Army during the difficult period which necessarily follows a sudden revolutionary upheaval and the introduction of a new form of government, wrote the Petrograd correspondent of the *Times* on March 27th. I may say, without exaggeration, that the officers and men realize their responsibility before the nation and the Allies. The continuation of the war with undiminished vigour will be their first duty. They are confident that as free men they will soon be able to exert their energies with redoubled vigour, thanks to rapid organization in the rear, and the united work of the whole nation, and the united work of the whole nation, and the united work of the whole nation.

Sedition propaganda is fast losing its way over the minds even of the most ignorant, and as a better knowledge of the situation spreads through the armies the Provisional Government will have a firmer hold throughout the country. The Minister of War and Marine met with a rousing reception from the garrison and inhabitants at Pskov yesterday. In response to his eloquent appeal to the nation and the Army to unite and continue the war in defence of their new liberties, the delegates of the soldiers, officers, and workmen solemnly declared their determination not to waver in the struggle with the external foe. Amid tremendous cheers the Minister withdrew to a small room in the station, where he conferred with the Executive Committee of the soldiers' and officers' delegates.

The members of the Committee invited me to attend the conference, and afterwards, at their special request, I went with them to their committee room. They asked me to explain to them the attitude of their Allies towards the new régime, and put other questions dealing with the conduct of the war. Assured them that unbounded satisfaction had prevailed among the Allies over the downfall of the old incompetent Government, and our firm hope and belief that the new Russia will enable us to achieve a complete and rapid victory over the common enemy. The President of the Committee, a military officer, asked me, if possible, to visit all the other committees throughout the Army. "Our soldiers," he said, "have such firm belief and confidence in their British Allies that they will listen to you with the utmost readiness."

PREVALENCE OF SPIES.

The chief of the local Militia, temporarily formed for police duties, stated that 40 or 50 persons are being daily arrested on their arrival at Pskov, disguised as soldiers or even officers, on suspicion of acting as agents of the old régime. Many of them proved to be spies and informers in the pay of the old Government or of Germany.

The undoubted and well-recognized presence of agents provocateurs among the ranks of the revolutionary bodies, and notably the arrest of the editor of the *Pravda*, the organ of the Russian Social Democratic and Labour Party, have cast discredit upon the activity of the extremists. The old régime worked in dark and devious ways. Now Russia will soon become proof against the blandishments of traitorous or seditious wolves in sheep's clothing. The new organizations in the Army and throughout Russia will quickly eradicate this evil.

While at Pskov I met Archbishop Andrey, Prince Ukhomsky, the new Metropolitan of Petrograd. He came to confer with M. Gatchekoff and General Ruzsky and Dragomiroff and other Army chiefs. The question which necessarily exercised the minds of loyal soldiers was how to reconcile their allegiance to Nicholas II. and the oath of fidelity to the new Government. Mr. Andrew explains in a pastoral letter to all the faithful sons of the Orthodox Church that the abdication signed by Nicholas II. necessarily absolves them from the allegiance they owed to him when he was their lawful Sovereign. The last lingering doubts as to the legality of the new order are being thus removed.

THE ARMY COMMANDERS.

During my visit to the Northern front I was privileged to come into frequent personal intercourse with the chief commanders of the Russian Army. They all realize the great difficulties and responsibilities devolving upon them, but there is no suspicion of wavering or any lack of confidence in the staunchness of the officers and men.

General Ruzsky enjoys good health. He takes long walks daily through the ancient city unattended. He is the popular idol. All know what great services he has rendered Russia in bringing about the abdication of the Tsar. General Radko Dimitzoff is as hale and hearty as ever, and undismayed by the prospect of the struggle with the advancing hordes of the enemy. General Dragomiroff, whom I last saw near Baranovitch, whom I had the privilege of going into action with one of the battalions under his command, has displayed the greatest coolness and promptitude in dealing with the situations at Dvinsk, which was rendered particularly difficult by the activity of seditious agitators.

The question of improving and rejuvenating the High Commands necessarily formed one of the principal topics of the conference at Riga and Pskov. I understood that the selection of the Commander-in-Chief and the Army Group Commanders will be vested in the Provisional Government, while the Army Commanders will be selected by the Group Commanders, the Corps Commanders by the Army Commanders, and the Division Commanders by the Corps Commanders.

dogs, as well as men, women, and even boots and shoes, are most useful in those places where they can do most good. Unfortunately, we do not employ much philosophy in our dealings with dogs. We use them for our left-over emotions. I know an excellent woman who, when every dog she owns by sheer spoiling, by letting it have its own way without restraint. And I know a man, a good citizen, who strives to deal justly with his kind, but who is disposed to kick dogs if they bother him. Both take out their emotions on dogs. This does not give the dog a fair chance.

However, we do not have to go killing people to make dogs worth while."

AMERICA'S POWER IN FINANCE.

ECONOMIC VICTORY ASSURED.

There has been no event since the outbreak of war itself, writes the *Morning Post*, financial editor, which has made a greater impression upon the City than President Wilson's speech to Congress, calling upon America to make war against Germany. Consols, and indeed all Government securities, immediately advanced, while in the Money Market an easier tendency was at once apparent, the belief being held that the monetary position in this country might become easier in consequence of the action of the United States.

Inasmuch as it is generally conceded that America is unlikely to be in a position for some long time to come to give any material military assistance to the Allies, it may be well to explain quite simply to those have not closely followed the financial aspect of the war why it is that the abandonment by the United States of neutrality in favour of direct co-operation with the Allies was hailed in many quarters yesterday as evidence that economic victory in the struggle now proceeding was practically assured.

It should be clearly understood that when President Wilson spoke of his country rendering financial assistance to the Allies he was not referring at all to loans of money in the ordinary sense of the word. Roughly, it might be said that the Allies have ample resources so far as actual money at home is concerned, for carrying on the war for an almost indefinite period, because as soon as the proceeds of one great loan are expended the money, being still within the country, becomes available again after a short period for obligations for other loans.

The greatest problem of war finance, however, is that of making payments to neutral countries for goods and services obtained from them. This has been a heavier task with the Allies than with Germany, for two reasons: firstly, because Germany is more self-supporting, and secondly, by reason of the activity of the British Navy she has been unable to obtain the goods desired from many of the neutral countries, and consequently has not had the same reason for making payments. Not only, however, has Great Britain had to make these payments to America on account of herself and her Allies, amounting to many hundreds of millions, but owing to the depreciated exchange, resulting from our adverse balance of trade, the payment have been enormous. During the last twelve months the King of England and the King of the Netherlands, for example, have had to pay for the commodities supplied, while in any credits we have hitherto raised the Allies have had to pay excessively high rates of interest, the lenders naturally enough taking advantage of the exchange position to demand proportionately high terms.

Now, however, and assuming, as we doubtless may, the loyal co-operation of America as our Ally, matters in these directions should be vastly improved. In the first place, we have no reason to fear that within the bounds of reason there will be any limitation of the volume of credits which America will be prepared to grant, and fortunately that country is in an enormously strong position owing to 23 years of prosperity, supplemented by the acquisition of well over £200,000,000 in actual gold shipped from Europe during that period. This gold will in itself enlarge her lending capacity, and, in brief, it will perform its proper functions as a basis of enlarged credit. As regards the terms of the accommodation, it is also assumed that the American Government will itself raise large sums from time to time in America, and then place the proceeds at the disposal of the Allies at quite moderate rates of interest, and presumably for a lengthy period.

MONEY RATES IN LONDON.

As a further consequence of these conditions many are already hoping that a further economy may be effected in this country in the matter of interest rates. By reason of our special responsibilities in the matter of financing the war, and maintaining the credit of the standard, it has hitherto been necessary to use any and every means, including comparatively high interest rates, to correct the foreign exchanges. It is now hoped, however, that with the greatest creditor country co-operating it may be possible to have money rates at a somewhat lower level than have prevailed during the past eighteen months, and that in itself will be no small boon, not only to the Government in its loan operations but to the entire community. At the same time, it is fairly early to take a pronounced view with regard to the future value of money, because, among other considerations, it is impossible yet to tell what may be the precise effect of the latest developments upon monetary conditions in America itself. Nevertheless, those who see in present developments, if confirmed by the vote of Congress, justification for a reduction are long in the Bank Rate to 5 per cent would seem to have good grounds for that view.

And, finally, while it may be looking rather far ahead, there were two other considerations which were responsible for the importance which the Allies attach to the decision of the United States. The first was that the period of the war itself was likely to be shortened, and quite apart from the infinitely more important aspects of the matter the mere possibility of curtailment in war expenditure afforded relief. The second consideration was, that in the active co-operation of America with the Allies was to be found not only the best solution for the most economical prosecution of the conflict itself but also the greatest hope of financial recuperation afterwards. For the international credit system must be greatly strengthened by the alliance between America and the Great Powers of Europe, which are now, as President Wilson himself has acknowledged, fighting the battle of civilization.

THE AULD ALLIANCE.

SCOTLAND AND FRANCE.

When the Scots housewife orders from her butcher a "jigot" of mutton and serves it, cooked, on an "ashet," she is unconscious of any intention to use strange words of clearly French origin. When the Scotsman takes umbrage at his neighbour and proceeds to legal action against the offender, he is unaware that he sets in motion the machinery of a system derived from Roman Law through France. When his children celebrate New Year's Day in preference to Christmas, and demand a monetary gift as "Hogmanay," they know not that French children delight in celebrating the same day and in worrying their parents for an *equivalent*. Yet all these similarities of French and Scottish custom and language are existent. They tell of an alliance, now long dead as a political factor, but revived, in a sense, on French battlefields when the old Alliance again fight side by side.

England, and particularly Edward I., Malleus Scotorum, by acts of aggression against France and Scotland, brought these two countries together in a defensive alliance. Contemporary chroniclers would have us believe that reciprocity was in existence prior to the reign of the first Plantagenet, and that Wallace might have been in close touch with France throughout his life, performing feats of incredible valour in Gaul. But we hesitate when one records his encounter with and subsequent victory over a lion in Guine, if Wallace had any business in France, it was purely political and leading up to the first articulate Treaty which was signed in 1320, after the check to English activities at Bannockburn. It does not mince words, this treaty, or obscure the intention with diplomatic verbiage. By the French were bound to aid Scotland "in time of peace or war against the King of England and his subjects," the reciprocal obligation on the Scots was "to make war upon the Kingdom of England with all their force, whenever war is waged between us and the King of England." And for two hundred and fifty years, both countries held loyally to the agreement, with distressing effect on Henry V. and the monarchs of England, who, when dispatching armies to France, overlooked the thorn which was very liable to jag on the north side.

From the alliance France profited almost entirely on the side of military aid, while Scotland profited in the same respect, and additionally, in culture and commerce. During the Hundred Years War between France and England, Scots of high and low degree flocked into France, to win fame and fortune as mercenaries. One, Buchan, son of the Wolf of Badenoch, rose to be High Constable of France and Duc d'Aubigne; the Earl of Douglas died in battle at Vermeil in 1425 as Duke of Touraine. The records of the time hold many Gallicised Scots names, such as Moncrieff, Maxwell, and Tounneville. The poorer emigrants were successful in their own sphere, and formed, by reason of their fighting qualities, the personal bodyguard of the French monarchs. Scottish trade flourished in the sun of French patronage, and for years the Scottish merchants paid an annual visit to Bordeaux, receiving in exchange for fish, wood, and skins the good wines of France. This traffic, some say, accounts for the reputed Scottish taste in products of the grape. Be that as it may, it certainly afforded Scotland the first opportunity of regular commerce with a foreign nation.

In 1384 a party of chevaliers arrived in Edinburgh on international business. The visit was from the social point of view, a failure. Froissart records the incidents of that pilgrimage with trenchant scorn. It appears that Edinburgh, capital and Royal seat, could not accommodate the emissaries of France, who were, therefore, billeted in Dunbar, Dalkeith, and elsewhere. They did not understand the Scots, and looked—in Scotland of all places—for subservience and due humility among the *canaille*. Insult was bad enough, but injury was looked for by a French mission, whose presence on the border of one stage involved them in a highly dangerous raid into Northumberland. There were few missions to Scotland after that experience. "In Scotland you will never find a man of worth. They are like savages." Thus Froissart, in bitter comment on the ill-starred visit of the French courtiers.

This failure notwithstanding, the alliance flourished for centuries, with clear profit to Scotland in military matters, in commerce, in the introduction of a sound legal system, in university constitution and, to a less degree, in culture, customs, and language. Henry VIII., an authority on matrimonial questions, made an abortive attempt to end it by arranging a marriage between his son, later Edward VI., and that child of sorrow, Mary, Queen of Scots. The genial plan, however, was interrupted by the working of the Alliance itself, under which Mary was shipped clandestinely to France, and there married to the Dauphin. But other influences were at work through which France and Scotland were shortly to be sundered. John Knox was preaching violent religious reformation, and the eyes of Scottish merchants were opening to the advantages of trading with England. In 1562 France made a last effort to save the situation. One, d'Orsel, was dispatched from the French Court with plenary powers to govern Scotland. He purged the Government offices of natives, he purged the military stations of Scots soldiers—and, incidentally, he purged the Scottish mind of any respect for France.

For three hundred years after that the Scots fought with England against France; and now, England, France, and Scotland fight together against the common enemy of civilization. History has a freakish fancy.—*Globe*.

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to 4 P.M. daily.

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